



General Assembly

February Session, 2004

***Raised Bill No. 456***

LCO No. 688

\*00688\_\_\_\_\_PD\_\*

Referred to Committee on Planning and Development

Introduced by:  
(PD)

***AN ACT CONCERNING REVALUATION OF PROPERTY BY MUNICIPALITIES.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-62 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective*  
3 *October 1, 2004, and applicable to assessment years commencing on or after*  
4 *October 1, 2004*):

5 (b) (1) The assessor or board of assessors of each town shall revalue  
6 all of the real estate in their respective municipalities in accordance  
7 with the schedule provided in this section. Nothing in this subsection  
8 shall be construed to prohibit a town from effecting more frequent  
9 revaluations between the implementation of each revaluation required  
10 in accordance with the provisions of this section.

T1		Year of Next	Year of Subsequent
T2	Town/City	Revaluation	Revaluation
T3	Andover	2001	2005
T4	Ansonia	2002	2006
T5	Ashford	2002	2006

T6	Avon	1999	2003
T7	Barkhamsted	1999	2003
T8	Beacon Falls	2001	2005
T9	Berlin	1997 or 1998	2002
T10	Bethany	1999	2003
T11	Bethel	1999	2003
T12	Bethlehem	1999	2003
T13	Bloomfield	2000	2004
T14	Bolton	1999	2003
T15	Bozrah	2001	2005
T16	Branford	2000	2004
T17	Bridgeport	1999	2003
T18	Bridgewater	1999	2003
T19	Bristol	1997 or 1998	2002
T20	Brookfield	2001	2005
T21	Brooklyn	2000	2004
T22	Burlington	1999	2003
T23	Canaan	1997 or 1998	2002
T24	Canterbury	2000	2004
T25	Canton	1999	2003
T26	Chaplin	1999	2003
T27	Cheshire	1999	2003
T28	Chester	1999	2003
T29	Clinton	2000	2004
T30	Colchester	2001	2005
T31	Colebrook	2000	2004
T32	Columbia	2001	2005
T33	Cornwall	2001	2005
T34	Coventry	2000	2004
T35	Cromwell	1999	2003
T36	Danbury	1997 or 1998	2002
T37	Darien	1999	2003
T38	Deep River	2001	2005
T39	Derby	2000	2004

T40	Durham	2000	2004
T41	Eastford	1997 or 1998	2002
T42	East Granby	1999	2003
T43	East Haddam	2002	2006
T44	East Hampton	2000	2004
T45	East Hartford	2001	2005
T46	East Haven	2000	2004
T47	East Lyme	2001	2005
T48	Easton	2002	2006
T49	East Windsor	2002	2006
T50	Ellington	2000	2004
T51	Enfield	2001	2005
T52	Essex	1999	2003
T53	Fairfield	2001	2005
T54	Farmington	2002	2006
T55	Franklin	1999	2003
T56	Glastonbury	2002	2006
T57	Goshen	1997 or 1998	2002
T58	Granby	1997 or 1998	2002
T59	Greenwich	2001	2005
T60	Griswold	2001	2005
T61	Groton	2001	2005
T62	Guilford	2002	2006
T63	Haddam	2001	2005
T64	Hamden	2000	2004
T65	Hampton	1999	2003
T66	Hartford	1999	2003
T67	Hartland	2001	2005
T68	Harwinton	1999	2003
T69	Hebron	2001	2005
T70	Kent	1999	2003
T71	Killingly	2002	2006
T72	Killingworth	2001	2005
T73	Lebanon	1999	2003

T74	Ledyard	2001	2005
T75	Lisbon	2001	2005
T76	Litchfield	1999	2003
T77	Lyme	1999	2003
T78	Madison	2000	2004
T79	Manchester	2000	2004
T80	Mansfield	2000	2004
T81	Marlborough	2001	2005
T82	Meriden	2001	2005
T83	Middlebury	2001	2005
T84	Middlefield	2001	2005
T85	Middletown	1997 or 1998	2002
T86	Milford	2000	2004
T87	Monroe	1999	2003
T88	Montville	2001	2005
T89	Morris	2000	2004
T90	Naugatuck	1997 or 1998	2002
T91	New Britain	2002	2006
T92	New Canaan	1999	2003
T93	New Fairfield	2000	2004
T94	New Hartford	1999	2003
T95	New Haven	2000	2004
T96	Newington	2000	2004
T97	New London	1999	2003
T98	New Milford	2001	2005
T99	Newtown	2002	2006
T100	Norfolk	1999	2003
T101	North Branford	2001	2005
T102	North Canaan	1997 or 1998	2002
T103	North Haven	2000	2004
T104	North Stonington	2000	2004
T105	Norwalk	1999	2003
T106	Norwich	1999	2003
T107	Old Lyme	2000	2004

T108	Old Saybrook	1999	2003
T109	Orange	2000	2004
T110	Oxford	2000	2004
T111	Plainfield	1997 or 1998	2002
T112	Plainville	2000	2004
T113	Plymouth	2001	2005
T114	Pomfret	2000	2004
T115	Portland	2001	2005
T116	Preston	1997 or 1998	2002
T117	Prospect	2000	2004
T118	Putnam	1999	2003
T119	Redding	1997 or 1998	2002
T120	Ridgefield	1997 or 1998	2002
T121	Rocky Hill	1999	2003
T122	Roxbury	1997 or 1998	2002
T123	Salem	2001	2005
T124	Salisbury	2000	2004
T125	Scotland	1999	2003
T126	Seymour	2001	2005
T127	Sharon	1999	2003
T128	Shelton	2001	2005
T129	Sherman	1999	2003
T130	Simsbury	2002	2006
T131	Somers	2002	2006
T132	Southbury	1997 or 1998	2002
T133	Southington	2001	2005
T134	South Windsor	2002	2006
T135	Sprague	2000	2004
T136	Stafford	2000	2004
T137	Stamford	2001	2005
T138	Sterling	1997 or 1998	2002
T139	Stonington	2002	2006
T140	Stratford	2000	2004
T141	Suffield	1999	2003

T142	Thomaston	1999	2003
T143	Thompson	2000	2004
T144	Tolland	2000	2004
T145	Torrington	1999	2003
T146	Trumbull	2000	2004
T147	Union	1999	2003
T148	Vernon	2000	2004
T149	Voluntown	2001	2005
T150	Wallingford	2000	2004
T151	Warren	1997 or 1998	2002
T152	Washington	1999	2003
T153	Waterbury	1997 or 1998	2002
T154	Waterford	1997 or 1998	2002
T155	Watertown	1999	2003
T156	Westbrook	2001	2005
T157	West Hartford	1999	2003
T158	West Haven	2000	2004
T159	Weston	1999	2003
T160	Westport	1999	2003
T161	Wethersfield	1999	2003
T162	Willington	1999	2003
T163	Wilton	2002	2006
T164	Winchester	2002	2006
T165	Windham	2001	2005
T166	Windsor	1999	2003
T167	Windsor Locks	1999	2003
T168	Wolcott	2000	2004
T169	Woodbridge	2000	2004
T170	Woodbury	1999	2003
T171	Woodstock	2000	2004

11       (2) Notwithstanding the provisions of subdivision (1) of this  
12 subsection establishing the date of subsequent revaluation, such date  
13 shall be two years after the date established in said subdivision (1) in

14 the case of each municipality required to revalue in assessment years  
15 2004, 2005 and 2006. For the assessment date [four] six years following  
16 the date of the subsequent revaluation required under subdivision (1)  
17 of this subsection and every [fourth] sixth year thereafter, the assessor  
18 or board of assessors shall revalue all of the real estate in their  
19 respective municipalities.

20 (3) Any municipality required to revalue all real property for  
21 assessment year 1997 or 1998, which revalued such real property for  
22 the assessment year 1996, shall not be required to revalue for  
23 assessment year 1997 or 1998 but shall be required to revalue all real  
24 property for assessment year 2002.

25 Sec. 2. Section 12-2b of the general statutes, as amended by section  
26 146 of public act 03-6 of the June 30 special session, is repealed and the  
27 following is substituted in lieu thereof (*Effective July 1, 2004*):

28 The Secretary of the Office of Policy and Management shall: (1) In  
29 consultation with the Commissioner of Agriculture and Consumer  
30 Protection, develop schedules of unit prices for property classified  
31 under sections 12-107a to 12-107e, inclusive, as amended, update such  
32 schedules by October 1, 1990, and every five years thereafter, and  
33 make such data, studies and schedules available to municipalities and  
34 the public; (2) develop regulations setting forth standards and tests for:  
35 Certifying revaluation [companies and their employees] appraisers,  
36 which regulations shall ensure that a revaluation [company] appraiser  
37 is competent in appraising and valuing property [, certifying  
38 revaluation companies and their employees, requiring] and require  
39 that a [certified employee supervise] revaluation appraiser certified as  
40 a supervisor oversee all valuations performed [by a revaluation  
41 company] for municipalities, maintaining lists of certified revaluation  
42 [companies] appraisers and upon request, [advising municipalities in  
43 drafting contracts with revaluation companies, and] conducting  
44 investigations and withdrawing the certification of any revaluation  
45 [company or employee] appraiser found not to be conforming to such

46 regulations. The regulations shall provide for the imposition of a fee  
 47 payable to a testing service designated by the secretary to administer  
 48 revaluation appraiser certification examinations and may provide that  
 49 a designee of the secretary serve as a hearing officer; and (3) [by  
 50 himself, or by an agent whom he may appoint,] inquire if all property  
 51 taxes which are due and collectible by each town or city not  
 52 consolidated with a town, are in fact collected and paid to the treasurer  
 53 thereof in the manner prescribed by law, and if accounts and records  
 54 of the tax collectors and treasurers of such entities are adequate and  
 55 properly kept. The secretary may hold meetings, conferences or  
 56 schools for assessors, tax collectors or municipal finance officers.

57 Sec. 3. Subdivision (3) of subsection (d) of section 12-62 of the  
 58 general statutes is repealed and the following is substituted in lieu  
 59 thereof (*Effective October 1, 2004*):

60 (3) If a municipality is unable to implement a revaluation in the  
 61 assessment year as required by this section for any reason other than  
 62 for reasonable cause as described in subparagraphs (A) to (D),  
 63 inclusive, of subdivision (2) of this subsection, the chief executive  
 64 officer of the municipality may submit a written request to the  
 65 Secretary of the Office of Policy and Management to enter into an  
 66 agreement with the Office of Policy and Management with respect to  
 67 the implementation of such revaluation. The municipality may request  
 68 such agreement [no earlier than six months prior to and] no later than  
 69 the October first assessment date on which the [required] revaluation  
 70 [would have affected] is required to be implemented. The secretary  
 71 may enter into no more than one agreement with any municipality and  
 72 only if such municipality has shown good faith efforts toward  
 73 implementing such revaluation. Such agreement shall establish  
 74 conditions to be met by the municipality in order to qualify for a  
 75 waiver of the penalty imposed under subdivision (1) of this subsection.  
 76 Such conditions shall include, but not be limited to, (A) dates upon  
 77 which specific aspects of the revaluation shall be completed, (B) an  
 78 agreement by the municipality to implement, maintain or update a



79 computer system for the purpose of conducting future revaluations,  
 80 (C) an agreement that the municipality will not seek an authorization  
 81 from the Office of Policy and Management to assess all real estate  
 82 according to the list in effect immediately prior to the list to which  
 83 such revaluation applies pursuant to subsection (b) of section 12-117,  
 84 as amended, (D) a date specific by which a contract must be entered  
 85 into for conducting the next statutorily required revaluation, and (E)  
 86 [quarterly] periodic updates to the secretary, as set forth in such  
 87 agreement, on the progress of the revaluation. The dates of such  
 88 conditions may extend beyond the date of the implementation of the  
 89 revaluation for which the agreement is requested. Notwithstanding a  
 90 waiver issued under subdivision (2) of this subsection, the secretary  
 91 may, upon a review of the totality of the circumstances, cause the  
 92 municipality to forfeit a percentage of the total amount of state grants-  
 93 in-aid determined by statutory formula which are included in the  
 94 estimate prepared by the Secretary of the Office of Policy and  
 95 Management pursuant to section 4-71b. If one condition of the  
 96 agreement is not met by a municipality, the amount forfeited shall be  
 97 one per cent of the total amount of such state grants-in-aid as of the  
 98 date the condition was not met. If more than one condition of the  
 99 agreement is not met by a municipality, the amount forfeited may be  
 100 up to ten per cent of [the] such state grants-in-aid as determined by the  
 101 secretary.

102 Sec. 4. Subdivision (2) of subsection (k) of section 12-62 of the  
 103 general statutes is repealed and the following is substituted in lieu  
 104 thereof (*Effective from passage and applicable to certifications of exemption*  
 105 *from the requirement to implement a revaluation made on or after April 1,*  
 106 *2004*):

107 (2) Notwithstanding the provisions of this section, as amended by  
 108 this act, a town shall be exempt from performing its next scheduled  
 109 revaluation if, as of the date that calculations pursuant to this  
 110 subsection are performed using a sample containing a minimum of  
 111 thirty market sales: (A) The overall level of assessment for all property

112 classes is within plus or minus ten per cent of the seventy per cent  
 113 assessment ratio required under subsection (b) of section 12-62a, as  
 114 measured by the overall median ratio; (B) the level of assessment for  
 115 each property class for which there are fifteen or more market sales is  
 116 within plus or minus five per cent of the median overall level of  
 117 assessment for [each such property class] all property classes  
 118 combined; (C) the coefficient of dispersion for all property classes  
 119 combined is equal to or less than fifteen per cent and, for each property  
 120 class for which there are fifteen or more market sales, the coefficient of  
 121 dispersion is equal to or less than (i) [fifteen per cent for all property;  
 122 (ii)] fifteen per cent for residential property; [(iii)] (ii) twenty per cent  
 123 for commercial property; and [(iv)] (iii) twenty per cent for vacant  
 124 land; and (D) the price related differential for all property classes  
 125 combined and for each property class for which there are fifteen or  
 126 more market sales is within 0.98 and 1.03. The provisions of this  
 127 subsection shall terminate on October 1, 2007, and shall not apply to  
 128 any revaluation scheduled to be implemented on or after said date.

129 Sec. 5. Subdivision (4) of subsection (k) of section 12-62 of the  
 130 general statutes is repealed and the following is substituted in lieu  
 131 thereof (*Effective from passage and applicable to certifications of exemption*  
 132 *from the requirement to implement a revaluation made on or after April 1,*  
 133 *2004*):

134 (4) Any town that meets the criteria set forth in this subsection shall,  
 135 not later than five days after the calculations required by this  
 136 subsection are performed, certify its exemption from the requirement  
 137 to implement its next scheduled revaluation pursuant to subsection (b)  
 138 of this section to the Secretary of the Office of Policy and Management,  
 139 on a form prescribed by the committee established pursuant to  
 140 subsection (a) of section 12-62k, as amended, and approved by said  
 141 secretary. Such certification shall be signed by the chief executive  
 142 officer and the assessor and filed in their respective offices and shall  
 143 specify the assessment date to which such exemption applies. The  
 144 certification submitted to the secretary shall be accompanied by

145 documentation of the town's compliance with the criteria delineated in  
 146 this subsection, in such form and manner as the committee and the  
 147 secretary may require. Failure to complete and submit the form and  
 148 documentation in the time period set forth shall be deemed a waiver of  
 149 the right to such exemption. Such documentation shall include, but not  
 150 be limited to: (A) Information concerning all sales of real property for  
 151 each property class that occurred during the time period encompassed  
 152 by the town's analyses, provided the sales price is equal to or greater  
 153 than two thousand dollars; (B) information concerning the market  
 154 sales used in the analysis for each property class during such time  
 155 period; (C) documentation concerning the reason used by the assessor  
 156 to adjust the sales price of each property and the dollar amount of the  
 157 adjustment; (D) documentation of the reason for not including a real  
 158 property sale in the analysis of any property class; and (E) the results  
 159 of each of the applicable calculations described in subdivision (2) of  
 160 this subsection. Each town that certifies an exemption from the  
 161 requirement to implement a revaluation pursuant to this subsection  
 162 shall cooperate with the secretary or the committee established  
 163 pursuant to subsection (a) of section 12-62k, as amended, in promptly  
 164 providing any information the secretary or the committee may require.  
 165 A copy of the certification of a town's exemption from the requirement  
 166 to implement its next scheduled revaluation, as submitted to the  
 167 secretary, shall be provided to the town clerk of the town, who shall  
 168 record such certification on the land records. In the event the secretary  
 169 rescinds such exemption, the secretary's notice rescinding the town's  
 170 revaluation exemption certification shall be recorded on the land  
 171 records not later than five business days after the date the notice is  
 172 received.

173 Sec. 6. Subsection (a) of section 12-53 of the general statutes is  
 174 repealed and the following is substituted in lieu thereof (*Effective July*  
 175 *1, 2004*):

176 (a) For purposes of this section: (1) "Omitted property" means  
 177 property for which complete information is not included in the

178 declaration required to be filed by law with respect to either the total  
 179 number and type of all items subject to taxation or the true original  
 180 cost and year acquired of all such items, (2) "books", "papers",  
 181 "documents" and "other records" includes, but is not limited to, federal  
 182 tax forms relating to the acquisition and cost of fixed assets, general  
 183 ledgers, balance sheets, disbursement ledgers, fixed asset and  
 184 depreciation schedules, financial statements, invoices, operating  
 185 expense reports, capital and operating leases, conditional sales  
 186 agreements and building or leasehold ledgers, and (3) "designee of an  
 187 assessor" means a Connecticut municipal assessor certified in  
 188 accordance with subsection (b) of section 12-40a, a certified public  
 189 accountant [, a revaluation company certified in accordance with  
 190 section 12-2c for the valuation of personal property,] or an individual  
 191 certified as a revaluation [company employee] appraiser in accordance  
 192 with section 12-2b, as amended by this act, for the valuation of  
 193 personal property.

194 Sec. 7. (Effective July 1, 2004) Section 12-2c of the general statutes is  
 195 repealed.

This act shall take effect as follows:	
Section 1	<i>October 1, 2004, and applicable to assessment years commencing on or after October 1, 2004</i>
Sec. 2	<i>July 1, 2004</i>
Sec. 3	<i>October 1, 2004</i>
Sec. 4	<i>from passage and applicable to certifications of exemption from the requirement to implement a revaluation made on or after April 1, 2004</i>
Sec. 5	<i>from passage and applicable to certifications of exemption from the requirement to implement a revaluation made on or after April 1, 2004</i>
Sec. 6	<i>July 1, 2004</i>
Sec. 7	<i>July 1, 2004</i>

**Statement of Purpose:**

To authorize a delay in subsequent real property tax revaluation for two years and to modify the process for the Office of Policy and

Management to exempt a town from having to perform its next revaluation.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*